



JOSEPH KELLY
TREASURER AND TAX COLLECTOR

COUNTY OF LOS ANGELES TREASURER AND TAX COLLECTOR

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August 02, 2016

The Honorable Board of Supervisors
County of Los Angeles
383 Kenneth Hahn Hall of Administration
500 West Temple Street
Los Angeles, California 90012

Dear Supervisors:

ADOPTED

BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

46 August 2, 2016

LORI GLASGOW
EXECUTIVE OFFICER

APPROVAL OF SPECIAL TAX LEVY FOR COMMUNITY FACILITIES DISTRICTS 1, 2, 3, 4, 5, 6 AND 7 (THIRD, FOURTH AND FIFTH DISTRICTS) (3-VOTES)

SUBJECT

The Treasurer and Tax Collector is requesting the adoption of resolutions authorizing the levy and collection of 2016-2017 special taxes for community facilities districts under the control of the Board of Supervisors.

IT IS RECOMMENDED THAT THE BOARD:

1. Adopt Resolutions to levy the 2016-2017 special taxes for Community Facilities District No. 1; Community Facilities District No. 2; Community Facilities District No. 3 Improvement Areas B and C; Community Facilities District No. 4 Improvement Area C; Community Facilities District No. 5; Community Facilities District No. 6 Improvement Area A; and Community Facilities District No. 7.
2. Instruct the Treasurer and Tax Collector to implement the levy and collection of the 2016-2017 special taxes.
3. Instruct the Auditor-Controller to place the special taxes on the 2016-2017 secured property tax roll.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

Ballot propositions authorizing the issuance of bonds and the levy of special taxes to repay the bonds have previously been approved by your Board for each County Community Facilities District (CFD). Under State law, your Board is required to approve the levy of the special tax in an amount sufficient to provide for the debt service on the bonds and to pay administrative expenses.

The following summary provides information on the total tax levy for each CFD and its impact on property within each district.

CFD No. 1 will require a total tax levy of \$599,095.00. The amount applicable to property will be apportioned in a range of \$44.34 to \$23,933.15 per parcel.

CFD No. 2 will require a total tax levy of \$1,234,416.00. The amount applicable to developed land will be apportioned in a range of \$1,549.88 to \$2,092.81 per parcel.

CFD No. 3 Improvement Area B will require a total tax levy of \$2,378,093.00. The amount applicable to developed land will be apportioned in a range of \$841.41 to \$1,620.63 per parcel. Improvement Area C will require a total tax levy of \$540,320.00. The amount applicable to developed land will be apportioned in a range of \$378.87 to \$1,764.87 per parcel.

CFD No. 4 Improvement Area C will require a total tax levy of \$11,832.00, which will be levied on developed property at a rate of \$0.1548 per building square foot.

CFD No. 5 will require a total tax levy of \$937,039.00. The amount applicable to developed land will be apportioned in a range of \$1,528.51 to \$2,059.15 per parcel.

CFD No. 6, Improvement Area A, will require a total tax levy of \$317,584.00, which will be levied on developed property at a rate of \$5,206.30 per parcel.

CFD No. 7 will require a total tax levy of \$564,512.00. The amount applicable to developed land will be apportioned in a range of \$1,492.61 to \$2,336.90 per residential parcel.

Implementation of Strategic Plan Goals

This action supports the County's Strategic Plan Goal #1: Operational Effectiveness/Fiscal Sustainability by providing sufficient financial resources to meet the public infrastructure needs of CFDs in the County.

FISCAL IMPACT/FINANCING

All expenses for each CFD, including debt service payments, are the legal obligation of the property owners in the CFDs. There is no financial recourse to the County.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

Between the years of 1988 and 1995, special elections were held for each County CFD. Subsequent to the district elections, bonds were issued in the following amounts:

CFD	Original Par Amount	Final Maturity
CFD No. 1	\$8,155,000	9/1/2018
CFD No. 2	14,235,000	9/1/2018
CFD No. 3B	42,000,000	9/1/2026
CFD No. 3C	8,860,000	9/1/2032
CFD No. 4C	1,030,000	9/1/2017
CFD No. 5	2,750,000	9/1/2019
CFD No. 6A	4,675,000	9/1/2022
CFD No. 7	9,000,000	9/1/2029

Ordinances authorizing the annual levy of a special tax on property within the CFDs were previously adopted by your Board and are currently in effect. The ordinances contain the specific method of computing the special tax for each respective CFD. The debt service on the bonds is paid from proceeds of the special taxes authorized by the ordinances. The special tax for each parcel within a CFD is calculated on an annual basis using the rate and method of apportionment that was approved by your Board for each CFD.

IMPACT ON CURRENT SERVICES (OR PROJECTS)

Not applicable.

CONCLUSION

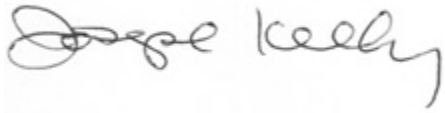
Upon approval of the Resolutions, the Treasurer and Tax Collector requests two originally executed copies of the adopted Resolutions.

The Honorable Board of Supervisors

8/2/2016

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Respectfully submitted,

A handwritten signature in dark ink, appearing to read "Joseph Kelly". The signature is fluid and cursive, with the first name "Joseph" written in a more compact, stylized manner and the last name "Kelly" written in a more open, flowing script.

Joseph Kelly

Treasurer and Tax Collector

JP:JW:pabPb/brdltr
/2016-17cfdtaxlevy

Enclosures

c: Assessor
Chief Executive Officer
Auditor-Controller
County Counsel
Executive Officer, Board of Supervisors

**Resolution of the Board of Supervisors
Fixing Special Tax Rate and Levying
Special Tax upon Property Within
Community Facilities District 1
(Lancaster/Palmdale Area)**

BE IT RESOLVED, that pursuant to Section 53340 of the Government Code of the State of California and Ordinance 88-0119 of the County of Los Angeles authorizing the establishment of the specific annual special tax rate and levy, the Board of Supervisors of the County of Los Angeles, State of California, does hereby fix the specific annual special tax rate and levy such tax upon property within Community Facilities District 1 at the amount determined pursuant to the Special Tax Rate and Method of Apportionment approved and adopted on February 11, 1988, based upon an Annual Levy of \$599,095 for the fiscal year of July 1, 2016 to June 30, 2017. The Board of Supervisors hereby makes the finding that the special tax may be levied by posting on the secured property tax roll or by a manual billing by the Treasurer and Tax Collector, provided that such special taxes shall be collected and shall be subject to the same penalties and the same procedure, sale and lien priority in case of delinquency as is provided for ad valorem taxes, as further provided in the proceedings for the establishment of Community Facilities District 1 and in the ordinance authorizing the levy of special taxes.

The foregoing resolution was on the 2nd day of August, 2016, adopted by the Board of Supervisors of the County of Los Angeles and ex officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.

LORI GLASGOW, Executive Officer-Clerk of the
Board of Supervisors of the County of Los Angeles

By Lachelle Amitherman
Deputy

APPROVED AS TO FORM

MARY C. WICKHAM
COUNTY COUNSEL

By Mary C. Wickham
Principal Deputy County Counsel



**Resolution of the Board of Supervisors
Fixing Special Tax Rate and Levying
Special Tax upon Property Within
Community Facilities District 2
(Rowland Heights Area)**

BE IT RESOLVED, that pursuant to Section 53340 of the Government Code of the State of California and Ordinance 88-0114 of the County of Los Angeles, authorizing the establishment of the specific annual special tax rate and levy, the Board of Supervisors of the County of Los Angeles, State of California, does hereby fix the specific annual special tax rate and levy such tax upon property within Community Facilities District 2 at the amount determined pursuant to the Special Tax Rate and Method of Apportionment approved and adopted on March 31, 1988 based upon an Annual Levy of \$1,234,416 for the fiscal year of July 1, 2016 to June 30, 2017. The Board of Supervisors hereby makes the finding that the special tax may be levied by posting on the secured property tax roll or by a manual billing by the Treasurer and Tax Collector, provided that such special taxes shall be collected and shall be subject to the same penalties and the same procedure, sale and lien priority in case of delinquency as is provided for ad valorem taxes, as further provided in the proceedings for the establishment of Community Facilities District 2 and in the ordinance authorizing the levy of special taxes.

The foregoing resolution was on the 2nd day of August, 2016, adopted by the Board of Supervisors of the County of Los Angeles and ex officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.

LORI GLASGOW, Executive Officer-Clerk of the
Board of Supervisors of the County of Los Angeles

By

Lachelle Smithman
Deputy

APPROVED AS TO FORM

MARY C. WICKHAM
COUNTY COUNSEL

By

Lamm O. Pate
Principal Deputy County Counsel



**Resolution of the Board of Supervisors
Fixing Special Tax Rate and Levying
Special Tax upon Property Within
Community Facilities District 3
(Valencia / Newhall Area)
Improvement Areas B and C**

BE IT RESOLVED, that pursuant to Section 53340 of the Government Code of the State of California, Ordinance 89-0107 and Ordinance 2002-0059 of the County of Los Angeles, authorizing the establishment of the specific annual special tax rate and levy, the Board of Supervisors of the County of Los Angeles, State of California, does hereby fix the specific annual special tax rate and levy such tax upon property within Community Facilities District 3 - Improvement Areas B and C, at the amount determined pursuant to the Special Tax Rate and Method of Apportionment approved and adopted on July 25, 1989 for Improvement Area B; and, the Amended and Restated Rate and Method of Apportionment of Special Tax approved and adopted on July 30, 2002 for Improvement Area C, based upon an Annual Levy of \$2,378,093 within Improvement Area B and \$540,320 within Improvement Area C for the fiscal year of July 1, 2016 to June 30, 2017. The Board of Supervisors hereby makes the finding that the special tax may be levied by posting on the secured property tax roll or by a manual billing by the Treasurer and Tax Collector, provided that such special taxes shall be collected and shall be subject to the same penalties and the same procedure, sale and lien priority in case of delinquency as is provided for ad valorem taxes, as further provided in the proceedings for the establishment of Community Facilities District 3 and in the ordinance authorizing the levy of special taxes.

The foregoing resolution was on the 2nd day of August, 2016, adopted by the Board of Supervisors of the County of Los Angeles and ex officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.

LORI GLASGOW, Executive Officer-Clerk of the
Board of Supervisors of the County of Los Angeles

By Lachelle Smithman
Deputy

APPROVED AS TO FORM

MARY C. WICHAM
COUNTY COUNSEL

By Lammy D. Port
Principal Deputy County Counsel



**Resolution of the Board of Supervisors
Fixing Special Tax Rate and Levying
Special Tax upon Property Within
Community Facilities District 4
(Calabasas Area)
Improvement Area C**

BE IT RESOLVED, that pursuant to Section 53340 of the Government Code of the State of California and Ordinance 92-0020M of the County of Los Angeles, authorizing the establishment of the specific annual special tax rate and levy, the Board of Supervisors of the County of Los Angeles, State of California, does hereby fix the specific annual special tax rate and levy such tax upon property within Community Facilities District 4 - Improvement Area C, at the amount determined pursuant to the Special Tax Rate and Method of Apportionment approved and adopted on February 19, 1991, based upon an Annual Levy of \$11,832 within Improvement Area C for the fiscal year of July 1, 2016 to June 30, 2017. The Board of Supervisors hereby makes the finding that the special tax may be levied by posting on the secured property tax roll or by a manual billing by the Treasurer and Tax Collector, provided that such special taxes shall be collected and shall be subject to the same penalties and the same procedure, sale and lien priority in case of delinquency as is provided for ad valorem taxes, as further provided in the proceedings for the establishment of Community Facilities District 4 and in the ordinance authorizing the levy of special taxes.

The foregoing resolution was on the 2nd day of August, 2016, adopted by the Board of Supervisors of the County of Los Angeles and ex officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.

LORI GLASGOW, Executive Officer-Clerk of the
Board of Supervisors of the County of Los Angeles

By *Lachelle Smithman*
Deputy

APPROVED AS TO FORM

MARY C. WICKHAM
COUNTY COUNSEL

By *Mary C. Wickham*
Principal Deputy County Counsel



**Resolution of the Board of Supervisors
Fixing Special Tax Rate and Levying
Special Tax upon Property Within
Community Facilities District 5
(Rowland Heights Area)**

BE IT RESOLVED, that pursuant to Section 53340 of the Government Code of the State of California and Ordinance 92-0040M of the County of Los Angeles, authorizing the establishment of the specific annual special tax rate and levy, the Board of Supervisors of the County of Los Angeles, State of California, does hereby fix the specific annual special tax rate and levy such tax upon property within Community Facilities District 5 at the amount determined pursuant to the Special Tax Rate and Method of Apportionment approved and adopted on October 3, 1991, based upon an Annual Levy of \$937,039 for the fiscal year of July 1, 2016 to June 30, 2017. The Board of Supervisors hereby makes the finding that the special tax may be levied by posting on the secured property tax roll or by a manual billing by the Treasurer and Tax Collector, provided that such special taxes shall be collected and shall be subject to the same penalties and the same procedure, sale and lien priority in case of delinquency as is provided for ad valorem taxes, as further provided in the proceedings for the establishment of Community Facilities District 5 and in the ordinance authorizing the levy of special taxes.

The foregoing resolution was on the 2nd day of August, 2016, adopted by the Board of Supervisors of the County of Los Angeles and ex officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.

LORI GLASGOW, Executive Officer-Clerk of the
Board of Supervisors of the County of Los Angeles

By _____

Deputy

APPROVED AS TO FORM

MARY C. WICKHAM
COUNTY COUNSEL

By _____

Principal Deputy County Counsel



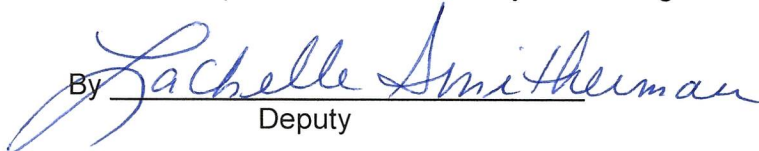
**Resolution of the Board of Supervisors
Fixing Special Tax Rate and Levying
Special Tax upon Property Within
Community Facilities District 6
(Agua Dulce Area)
Improvement Area A**

BE IT RESOLVED, that pursuant to Section 53340 of the Government Code of the State of California and Ordinance 92-0113M of the County of Los Angeles, authorizing the establishment of the specific annual special tax rate and levy, the Board of Supervisors of the County of Los Angeles, State of California, does hereby fix the specific annual special tax rate and levy such tax upon property within Community Facilities District 6 - Improvement Area A , at the amount determined pursuant to the Special Tax Rate and Method of Apportionment approved and adopted on October 24, 1991, based upon an Annual Levy of \$317,584 within Improvement Area A for the fiscal year of July 1, 2016 to June 30, 2017. The Board of Supervisors hereby makes the finding that the special tax may be levied by posting on the secured property tax roll or by a manual billing by the Treasurer and Tax Collector, provided that such special taxes shall be collected and shall be subject to the same penalties and the same procedure, sale and lien priority in case of delinquency as is provided for ad valorem taxes, as further provided in the proceedings for the establishment of Community Facilities District 6 and in the ordinance authorizing the levy of special taxes.

The foregoing resolution was on the 2nd day of August, 2016, adopted by the Board of Supervisors of the County of Los Angeles and ex officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.

LORI GLASGOW, Executive Officer-Clerk of the
Board of Supervisors of the County of Los Angeles

By


Deputy

APPROVED AS TO FORM

MARY C. WICKHAM
COUNTY COUNSEL

By


Principal Deputy County Counsel



**Resolution of the Board of Supervisors
Fixing Special Tax Rate and Levying
Special Tax upon Property Within
Community Facilities District 7
(Altadena Area)**

BE IT RESOLVED, that pursuant to Section 53340 of the Government Code of the State of California and Ordinance 99-0066 of the County of Los Angeles, authorizing the establishment of the specific annual special tax rate and levy, the Board of Supervisors of the County of Los Angeles, State of California, does hereby fix the specific annual special tax rate and levy such tax upon property within Community Facilities District 7 at the amount determined pursuant to the Special Tax Rate and Method of Apportionment approved and adopted on July 13, 1995, based upon an Annual Levy of \$564,512 for the fiscal year of July 1, 2016 to June 30, 2017. The Board of Supervisors hereby makes the finding that the special tax may be levied by posting on the secured property tax roll or by a manual billing by the Treasurer and Tax Collector, provided that such special taxes shall be collected and shall be subject to the same penalties and the same procedure, sale and lien priority in case of delinquency as is provided for ad valorem taxes, as further provided in the proceedings for the establishment of Community Facilities District 7 and in the ordinance authorizing the levy of special taxes.

The foregoing resolution was on the 2nd day of August, 2016, adopted by the Board of Supervisors of the County of Los Angeles and ex officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.

LORI GLASGOW, Executive Officer-Clerk of the
Board of Supervisors of the County of Los Angeles

By Lachelle Amitherman
Deputy

APPROVED AS TO FORM

MARY C. WICKHAM
COUNTY COUNSEL

By Mary C. Wickham
Principal Deputy County Counsel

